

MARCIE D. BOUR, CPA

Forensic Accounting and Litigation Consulting Services

Education B.B.A., Major in Accounting, With Distinction, Emory University, 1984.

Professional History Marcie D. Bour, CPA, P.A./Florida Business Valuation Group
Forensic Accounting and Litigation Consulting Services, March 2003

Fiske & Company, Certified Public Accountants, Director
Litigation Consulting Services, October 1999 to February 2003

Pinchasik, Strongin, Muskat, Stein & Co., Senior Manager,
October 1998 to October 1999

Marcie D. Bour, CPA, Self Employed Litigation Consultant, May 1998 to October 1998

Kapila & Company, Manager, January 1998 to May 1998

Rachlin, Cohen & Holtz, Certified Public Accountants, Manager,
Litigation Consulting and Business Valuation, October 1995 to January 1998

Bour & Yaverbaum, P.C. Certified Public Accountants,
Pennsylvania, President and Managing Shareholder May 1990 to August 1995

Feltz & Company, Certified Public Accountants, Pennsylvania,
Director of Taxes, September 1986 to May 1990

Laventhol & Horwath, Pennsylvania, Tax Specialist, July 1984 to September 1986

Licenses & Accreditations Certified Public Accountant, Florida
Certified Public Accountant, Pennsylvania (inactive)
Accredited in Business Valuations
Certified Valuation Analyst
Certified Fraud Examiner
Qualified Arbitrator, Florida
Florida Department of Transportation, Qualified for Group 22 Minor Projects
Licensed Real Estate Broker, Florida 1983-1991

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**Professional
Affiliations**

Member, American Institute of Certified Public Accountants;
Management Consulting Services Division

Member, Florida Institute of Certified Public Accountants; Valuation and
Litigation Services Section

Member, FICPA Gold Coast Chapter, Board of Directors

Affiliate Member, American Bar Association; Litigation, Intellectual
Property Law and Family Law Sections

Affiliate Member, Florida Bar; Family Law Section

Member, National Association of Certified Valuation Analysts

Member, Association of Certified Fraud Examiners

Member, Institute of Business Appraisers

Member, Intellectual Property Law Association of Florida

Member, Licensing Executives Society

Member, Florida Bar Grievance Committee 17B, 1998-2001

Member, Florida Bar Unlicensed Practice of Law Committee 17B

Member, NAWBO

Member, American Woman's Society of Certified Public Accountants

**Range of
Experience**

Extensive experience performing litigation consulting in areas of
valuation, proof of damages, proof of lost profits, forensic
accounting and fraud examination. Assistance with discovery, site
and document inspections, document management, research,
strategy, deposition and trial preparation. Expert testimony in
oppressed shareholder cases and usury case. Calculation of loss
under Federal Sentencing Guidelines.

Trademark licensure and patent infringement issues including
valuation, lost profits and reasonable royalty rates. Litigation
consulting regarding franchise relationships in areas of damages
related to breach of contract, proof of lost profits and causation.

Consulting with various attorneys with regard to employment
issues including lost wages, benefits and mitigation in
discrimination and wrongful termination.

Litigation consulting regarding divorce cases including discovery,
preparation of financial affidavits, lifestyle analysis, forensic
accounting with regard to hidden assets, tax issues including fraud,
valuation, equitable distribution, alimony and other economic
considerations.

Preparing valuations for a wide variety of industries including: publisher, trucking companies, trade show promoter, technology companies, travel industry, golf course, wholesalers/distributors, retailers, and Internet-based companies.

Services provided for real estate clients, consulting with counsel regarding various tax issues, review property management systems for various properties to determine accuracy of reporting, and due diligence.

Tax experience includes research and compliance for individuals and small to medium size businesses, review and supervision, tax planning and expert testimony regarding QDROs.

As founding owner and president of accounting firm, responsible for negotiation of all contracts, design and set-up of operating system, creation of personnel manual, management of personnel and overseeing daily operations of business.

**Publications
And Speaking
Engagements**

Misadventures in Accounting: A Forensic Accounting Perspective, presented at Gold Coast Chapter of Florida Institute of CPAs, August 2003.

Randall K. Schostag and Marcie D Bour, *Business & Commercial Damages: Extending Beyond Your Valuation Practice*, Institute of Business Appraisers Annual Conference, Orlando, FL, June 2003.

Instructor, Master Class, *Business & Commercial Damages*, presented at Institute of Business Appraisers Annual Conference, Orlando, Florida June 2003.

Adjusting Financial Statements: Normalization for Business Valuations, presented at Gold Coast Chapter of Florida Institute of CPAs, November 2002.

Calculating Economic Damages: A Lost Profits Approach, presented at Gold Coast Chapter of Florida Institute of CPAs, December 1999.

Business Valuations: Which Rules Apply, presented at Institute of Internal Auditors, January 1998.

Regularly speak on topics including commercial damages, valuation issues and other general accounting and financial topics for professional groups.